

## Our discounts

We inform our clients that we practice to date, for the share of emoluments attributable to our Practice, the following discounts\*:

Rate effective from 17 October 2025

### 1. REGARDING OPERATIONS RELATED TO FINANCING, EXCEPT REAL ESTATE LEASE OPERATION

#### 1.1 Business financing operations involving real property or title over real property for non-residential use

##### 1.1.1 Mortgage intended to finance a business activity (Art. A 444-139 of the French Commercial Code – No. 128 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €            | Rate of Discount %<br>(for the relevant portion) |
|---------------------------------|--------------------------------------------------|
| From €0 to €40,000,000          | 0%                                               |
| From €40,000,000 to €50,000,000 | 10%                                              |
| From €50,000,000 to €60,000,000 | 20%                                              |
| From €60,000,000 to €70,000,000 | 30%                                              |
| Above €75,000,000               | 40%<br>(maximum discount allowed)                |

##### 1.1.2 Mortgage allocation (Art. A 444-136 of the French Commercial Code – No. 123 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €            | Rate of Discount %<br>(for the relevant portion) |
|---------------------------------|--------------------------------------------------|
| From €0 to €40,000,000          | 0%                                               |
| From €40,000,000 to €50,000,000 | 10%                                              |
| From €50,000,000 to €60,000,000 | 20%                                              |
| From €60,000,000 to €75,000,000 | 30%                                              |
| Above €75,000,000               | 40%<br>(maximum discount allowed)                |



### 1.1.3 Discharge (Art. A 444-161 of the French Commercial Code – No. 164 and 166 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €            | Rate of Discount %<br>(for the relevant portion) |
|---------------------------------|--------------------------------------------------|
| From €0 to €40,000,000          | 0%                                               |
| From €40,000,000 to €50,000,000 | 10%                                              |
| From €50,000,000 to €60,000,000 | 20%                                              |
| From €60,000,000 to €75,000,000 | 30%                                              |
| Above €75,000,000               | 40%<br>(maximum discount allowed)                |

### 1.1.4 Time extension (Art. A 444-168 of the French Commercial Code – No. 177 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €     | Rate of Discount %<br>(for the relevant portion) |
|--------------------------|--------------------------------------------------|
| From €0 to €10,000,000 € | 0%                                               |
| Above €10,000,000        | 40%<br>(maximum discount allowed)                |

### 1.1.5 Demand guarantee/on demand bond (« *cautionnement* ») (Art. A 444-127 of the French Commercial Code – No. 111 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €            | Rate of Discount %<br>(for the relevant portion) |
|---------------------------------|--------------------------------------------------|
| From €0 to €40,000,000          | 0%                                               |
| From €40,000,000 to €60,000,000 | 20%                                              |
| Above €60,000,000               | 40%<br>(maximum discount allowed)                |



1.1.6 Pledge (« *nantissement* ») (Art. A 444-148 of the French Commercial Code – No. 146 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €            | Rate of Discount %<br>(for the relevant portion) |
|---------------------------------|--------------------------------------------------|
| From €0 to €40,000,000          | 0%                                               |
| From €40,000,000 to €60,000,000 | 20%                                              |
| Above €60,000,000               | 40%<br>(maximum discount allowed)                |

1.1.7 Disposal of debts (Art. A 444-91 of the French Commercial Code – No. 54 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €   | Rate of Discount %<br>(for the relevant portion) |
|------------------------|--------------------------------------------------|
| From €0 to €10,000,000 | 0%                                               |
| Above 10,000,000 €     | 40%<br>(maximum discount allowed)                |

1.1.8 Priority agreement/deed of priority/intercreditor deed (Art. A 444-126 of the French Commercial Code – No. 109 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €   | Rate of Discount %<br>(for the relevant portion) |
|------------------------|--------------------------------------------------|
| From €0 to €40,000,000 | 0%                                               |
| Above 40,000,000 €     | 40%<br>(maximum discount allowed)                |



## 1.2 Other business financing operations involving real property or title over real property for residential use

1.2.1 Mortgage (Art. A 444-139 of the French Commercial Code – No. 128 of Table 5 appended to Article R.444-3 of the French Commercial Code and Art. A 444-174, 2°, of the French Commercial Code)

| Portion of Base in €   | Rate of Discount %<br>(for the relevant portion) |
|------------------------|--------------------------------------------------|
| From €0 to €40,000,000 | 0%                                               |
| Above 40,000,000 €     | 10%                                              |

1.2.2 Mortgage Allocation (Art. A 444-136 of the French Commercial Code – No. 123 of Table 5 appended to Article R.444-3 of the French Commercial Code)

| Portion of Base in €   | Rate of Discount %<br>(for the relevant portion) |
|------------------------|--------------------------------------------------|
| From €0 to €40,000,000 | 0%                                               |
| Above 40,000,000 €     | 10%                                              |

\* These discounts are determined regardless of any regulatory social and professional contributions to which these emoluments may be subject.